

2015 Federal Income Tax Rate Schedules (Individuals, Trusts, and Estates)

Single Individuals

If taxable income is:	Your tax is:
Not over \$9,225	10% of taxable income
Over \$9,225 to \$37,450	\$922.50 + 15% of the excess over \$9,225
Over \$37,450 to \$90,750	\$5,156.25 + 25% of the excess over \$37,450
Over \$90,750 to \$189,300	\$18,481.25 + 28% of the excess over \$90,750
Over \$189,300 to \$411,500	\$48,075.25 + 33% of the excess over \$189,300
Over \$411,500 to \$413,200	\$119,401.25 + 35% of the excess over \$411,500
Over \$413,200	\$119,996.25 + 39.6% of the excess over \$413,200

Married filing jointly and surviving spouses

If taxable income is:	Your tax is:
Not over \$18,450	10% of taxable income
Over \$18,450 to \$74,900	\$1,845 + 15% of the excess over \$18,450
Over \$74,900 to \$151,200	\$10,312.50 + 25% of the excess over \$74,900
Over \$151,200 to \$230,450	\$29,387.50 + 28% of the excess over \$151,200
Over \$230,450 to \$411,500	\$61,577.50 + 33% of the excess over \$230,450
Over \$411,500 to \$464,850	\$111,324 + 35% of the excess over \$411,500
Over \$464,850	\$129,996.50 + 39.6% of the excess over \$464,850

Married individuals filing separately

If taxable income is:	Your tax is:
Not over \$9,225	10% of taxable income
Over \$9,225 to \$37,450	\$922.50 + 15% of the excess over \$9,225
Over \$37,450 to \$75,600	\$5,156.25 + 25% of the excess over \$37,450
Over \$75,600 to \$115,225	\$14,693.75 + 28% of the excess over \$75,600
Over \$115,225 to \$205,750	\$25,788.75 + 33% of the excess over \$115,225
Over \$205,750 to \$232,425	\$65,662 + 35% of the excess over \$205,750
Over \$232,425	\$64,989.25 + 39.6% of the excess over \$232,425

Heads of household

If taxable income is:	Your tax is:
Not over \$13,150	10% of taxable income
Over \$13,150 to \$50,200	\$1,315 + 15% of the excess over \$13,150
Over \$50,200 to \$129,800	\$6,872.50 + 25% of the excess over \$50,200
Over \$129,800 to \$209,850	\$26,722.50 + 28% of the excess over \$129,800
Over \$209,850 to \$411,500	\$49,192.50 + 33% of the excess over \$209,850
Over \$411,500 to \$439,000	\$115,737 + 35% of the excess over \$411,500
Over \$439,000	\$125,362 + 39.6% of the excess over \$439,000

Trusts and estates

If taxable income is:	Your tax is:
Not over \$2,500	15% of taxable income
Over \$2,500 to \$5,900	\$375 + 25% of the excess over \$2,500
Over \$5,900 to \$9,050	\$1,225 + 28% of the excess over \$5,900
Over \$9,050 to \$12,300	\$2,107 + 33% of the excess over \$9,050
Over \$12,300	\$3,179.50 + 39.6% of the excess over \$12,300